

5.3 Cash Flows

The Cash Flows page is used to enter the applicable Cash Flows information for the current submission. Using the hardcopy financial statements prepared by the auditor, enter the applicable data into the Cash Flows template.

Notes:

- The Cash Flows will only display if you are not a part or a Parent or Subsidiary or if you are a part of a Parent or Subsidiary but issued financial statements independent of the consolidated entity.
- The Cash Flows page will not display if you are a part of a Parent or Subsidiary and **did not** issue financial statements independent of the consolidated entity
- For definitions of a Parent or Subsidiary, please refer to **Section 3.0** of this manual.

Step 1: Enter all of the data on the Cash Flows page. See below.

Balance Sheet	Ops & Equity	Cash Flows	Net Worth	Liquidity
Line Item #	Account Description	Amount	Details	
Cash Flows from Operating Activities:				
401	Net Income (Loss)	\$ 0	---	
Reconciliation Adjustments:				
402	Depreciation and Amortization	\$	---	
403	Loss (Gain)	\$	---	
404	Undistributed Loss (Earnings) of Affiliates	\$ 0	Details	
405	Deferred Income Tax Provision (Benefit)	\$	---	
406	Provisions for Losses	\$	---	
407	Non-Recurring Items	\$ 0	---	
(Increase) Decrease:				
411	Accounts Receivable	\$	---	
412	Other Current Assets	\$ 0	Details	
413	Due from an Officer, Stockholder or Related Entity	\$	---	
414	Loans Held for Sale	\$	---	
421	Accounts Payable and Accrued Expenses	\$	---	
422	Interest Payable	\$	---	
423	Income Taxes Payable	\$	---	

Partial Template Shown



Note 1: Click the [Line Item Definitions](#) link for a detailed account explanation of each line item. Enter the line item number for which you would like to retrieve a definition and click the Search pushbutton.

Note 2: Do not use commas or decimals when entering values on the Cash Flows. The system will automatically format the commas upon clicking the Save pushbutton or clicking any tab or link. The system also rounds decimals to the nearest dollar upon clicking the Save pushbutton or clicking any tab or link.

Step 2: Once all Cash Flows line items have been completed, click on the appropriate button at the bottom of the page.

- To save the Cash Flows with the data that has been entered, click the Save button, and proceed to **Step 3**.
- To reset the Cash Flows to the data from the last time it was saved, click the Reset button, and repeat **Step 1**.

Step 3: The Save button saves the Cash Flows with the data that has been entered on the page, assuming there are no errors.

- If errors are generated, an error message will appear either as a pop-up message or on a separate page depending on the nature of the error. Both types of error messages will indicate the basis of the error so the user can correct it.
- If no errors are generated, the data will be saved and the user may proceed to step 4.

Step 4: The Cash Flows page refreshes with the saved data.

Step 5: Click on the Net Worth tab or the Net Worth links at the top and bottom of the page to proceed to the Net Worth page.